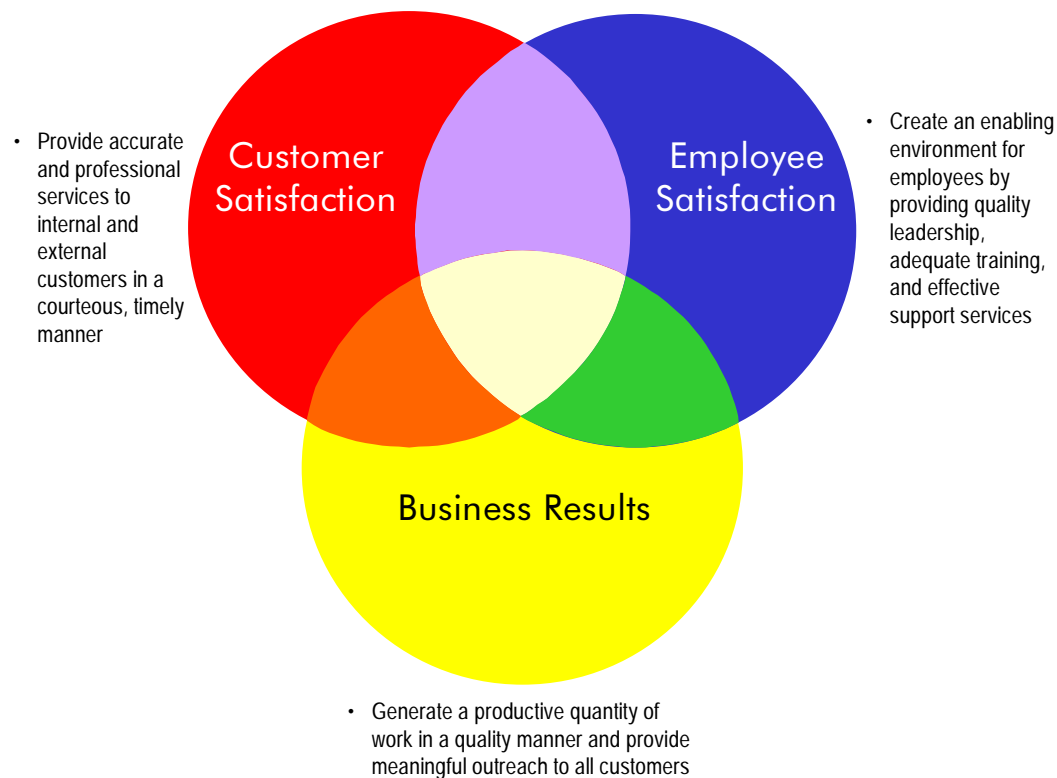


IRS Balanced Measures for Comment

June 2000



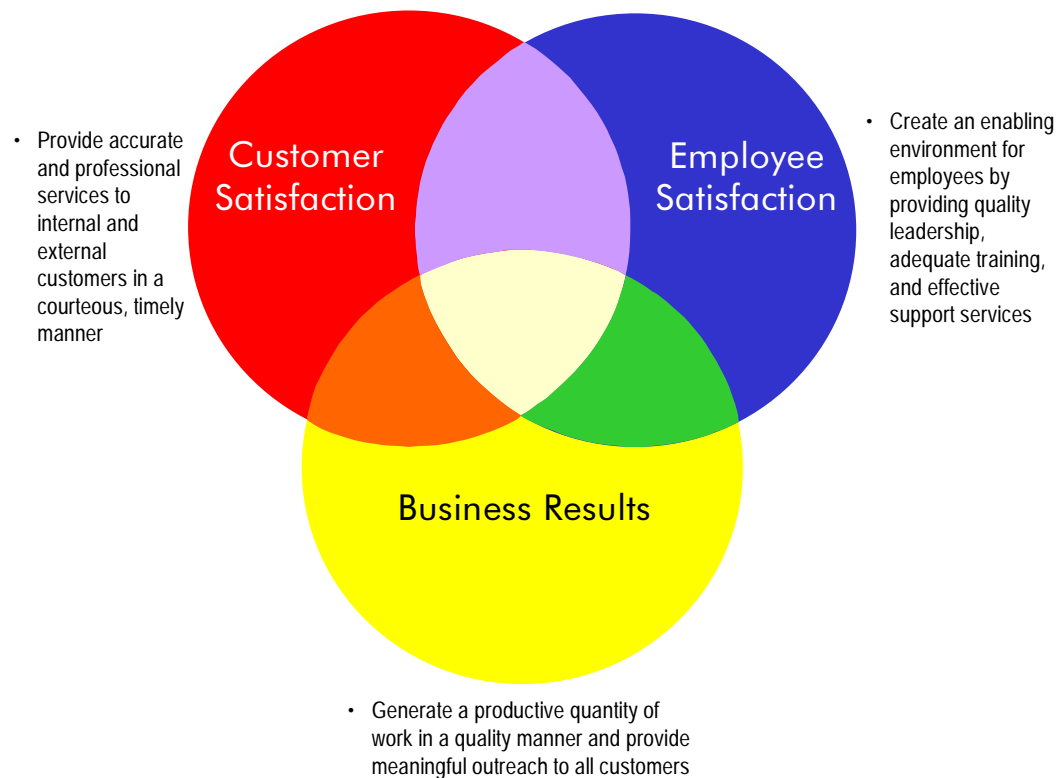
Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 3560 (Rev. 6-2000)
Catalog Number 28907C

Welcome to the IRS Balanced Measurement System Comment page. You can view specific IRS Balanced Measures of Performance and send us your comments. Your comments will be used to continuously improve the IRS Balanced Measurement System.

The IRS BALANCED MEASUREMENT SYSTEM



Set of Balanced Measures Currently Available for Comment

January 2000 release

1. [Appeals](#)
2. [Collection](#)
3. [Customer Service](#)
4. [Examination](#)
5. [Large and Mid-Size Business](#)
6. [Taxpayer Advocate Service](#)
7. [Tax Exempt/Government Entities](#)

June 2000 Release

8. [Criminal Investigation](#)
9. [Information Systems](#)
10. [Submission Processing](#)

Additional sets of Balanced Measures will be added to this site as they are completed during the next several months.
(Including but not limited to: Wage and Investment and Small Business and Self –Employed)

Comments and Request for More Information

- **Please send your comments about the specific balanced measures and requests for more information to:** e-mail: balanced.measures@irs.gov or write to Internal Revenue Service, Office of Organizational Performance Management, C:DO:OPME Room 1136 , 1111 Constitution Avenue N.W. ,Washington DC 20224. On each comment, please indicate which area (e.g. CI, IS, general) you are referencing.
-

Recommended Balanced Measures Available for Your Comment:

Appeals

- **About Appeals:** The purpose of Appeals is to resolve tax controversies without litigation, to the extent possible. Appeals is to approach these controversies in a fair and impartial manner to both the taxpayer and the government.
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
 - Communicate organizational priorities, and better define what we need to focus upon as an organization.
 - Guide and motivate performance, and establish a linkage between performance goals and the organizational objectives.
 - Obtain feedback that will help us ascertain how well we are doing in meeting customer and stakeholder expectations and identify areas for improvement.

The IRS will assess organizational performance through the Balanced Measurement System, which focuses on improving performance in Customer Satisfaction, Employee Satisfaction, and Business Results. Manager performance evaluations will link organizational and individual performance by emphasizing specific actions taken to meet the Service's goals (Service to Each, Service to All, and Productivity through a Quality Work Environment) and core values of leadership, employee satisfaction, customer satisfaction, business results, and equal opportunity.

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Recommended Appeals Balanced Measures

	BUSINESS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY		
Measures	AQMS Score Cycle Time	Total Disposals Outreach	Customer Satisfaction Survey Score	Employee Satisfaction Survey Score

Appeals Balanced Measures Definitions

Appeals Quality Measurement System (AQMS) Score - The average score of a sample of closed Appeals cases reviewed using an established set of quality standards

Cycle Time - The average number of days from the point in time when a return/case is received in Appeals until it is closed on Appeals Centralized Database System (ACDS)

Total Disposals - The total number of returns/cases closed in Appeals (consideration being given to breaking this number out by Operating Division, e.g. Large and Mid-Size Business (LMSB), Small Business/Self Employed (SB&SE), Wage & Investment (W&I))

Outreach - number of hours spent on outreach activities

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Collection

- **About Collection:** The Collecting mission of the Service is to collect promptly the proper amount of federal tax from all persons who have not filed returns and /or paid tax as required by law, and to encourage future compliance with the law.
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Recommended Collection Balanced Measures

BUSINESS RESULTS			CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY		QUANTITY (VOLUME/MIX)		
MEASURE	<ul style="list-style-type: none"> • Quality Score • % Cases Overage • Percentage of Offers In Compromise processed in < 6 months 	<ul style="list-style-type: none"> • Number of cases closed <ul style="list-style-type: none"> - TDA - TDI • Customer Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score

Collection Balanced Measures Definitions

Field Collection Quality - The average quality score of a sample of closed Collection cases reviewed using an established set of quality standards

Percentage of Cases Overage - Percentage of Collection cases in process for 16 months or longer averaged over the previous 12 months

Percentage of Offers in Compromise Processed in Less Than 6 Months - Percentage of offers closed as a result of acceptance, rejection or withdrawal within 6 months of the date the offer is accepted for investigation

Number of Cases Closed TDA/TDI - The number of Taxpayer Delinquent Account (TDA) modules and Taxpayer Delinquent Investigations (TDI) that left inventory by moving to immediate resolution status or delayed resolution/no results status

Customer Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Customer Service

- **About Customer Service:** Customer Service enables the IRS to operate Districts' and Service Centers' toll-free telephone operations, which provide responses to taxpayer requests received via telephone; perform adjustments and taxpayers relations functions which receive and analyze taxpayer inquiries initiated by correspondence; initiate contact with taxpayers to resolve accounts before District Office action is required; prepare and issues letters proposing assessments; issue statutory notices of deficiency; operate the Automated Collection System; and determine taxpayers' correct income levels and corresponding tax liabilities
- **Customer Service recommended balanced measures include:** Walk-In, Automated Underreporter (AUR), Toll Free, Automated Collection System (ACS), Service Center Examination
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
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Recommended Customer Service Balanced Measures - Automated Collection System (ACS)

	BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY (VOLUME/MIX)		
MEASURE	<ul style="list-style-type: none"> • Quality • Timeliness 	<ul style="list-style-type: none"> • Level of Service • Customer Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score

Customer Service Balanced Measures Definitions: Automated Collection System

Quality (On-Line Accuracy) - Accuracy of on-line information provided to taxpayers through the ACS program

Timeliness – A gauge of timeliness of how ACS manages its workload

Level of Service - The percentage of calls answered compared to the number of calls attempted in ACS. Calls which abandon while in queue for the next available assistor are not included in the count of calls answered

Customer Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Recommended Customer Service Balanced Measures: Automated Underreporter (AUR)

BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY (VOLUME/MIX)		

MEASURE	<ul style="list-style-type: none"> • AUR Quality • AUR Age of Inventory 	<ul style="list-style-type: none"> • AUR Closures • AUR % of Workplan Starts Achieved • Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score
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Customer Service Balanced Measures Definitions: Automated Underreporter (AUR)

AUR Quality - The quality of all AUR account actions (paper transactions only) as determined through a sample of closed cases reviewed using a standardized data collection instrument within the Quality Review Database

AUR Age of Inventory - The percent of AUR Correspondence older than 30 days

AUR Closures - The total number of closures of AUR Cases

AUR % of Workplan Starts Achieved - The number of actual AUR case starts compared to the number of case starts that were scheduled

Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Recommended Customer Service Balanced Measures - Service Center Examination

BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY (VOLUME/MIX)		

MEASURE	<ul style="list-style-type: none"> • Exam Accuracy • Overage Inventory 	<ul style="list-style-type: none"> • Examination Closures • Customer Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score
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Customer Service Balanced Measures Definitions: Service Center Examination

Quality (Exam Accuracy) - The accuracy of information provided to taxpayers through the Service Center Examination and Automated Substitute for Return programs

Overage Inventory - The percent of Service Center Examination inventory that is older than 30 days

Examination Closures - The number of closures produced in Service Center Exam/ASFR

Customer Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

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Recommended Customer Service Balanced Measures - Toll Free

BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY (VOLUME/MIX)		

MEASURE	<ul style="list-style-type: none"> • Quality (Tax Law and Accounts) • Timeliness 	<ul style="list-style-type: none"> • Level of Service • Adherence to Scheduled Hours • Customer Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score
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Customer Service Balanced Measures - Toll Free

Quality (Tax Law and Accounts) - The accuracy of tax law information provided to taxpayers through the toll-free telephone assistance program

Timeliness - The percent of calls that are successfully resolved on the taxpayer's initial inquiry

Level of Service - The percentage of calls answered compared to the number of calls attempted in Customer Service Toll Free, ACS, and the Centralized Inventory and Distribution System. Calls which abandon while in queue for the next available assistor are not included in the count of calls answered.

Adherence to Scheduled Hours - Percentage of work periods where scheduled hours are delivered/met

Customer Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Recommended Customer Service Balanced Measures: Walk-In

	BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY (VOLUME/MIX)		
MEASURE	<ul style="list-style-type: none"> • Walk-In Quality 	<ul style="list-style-type: none"> • Total Walk-In Contacts • Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score

Customer Service Measures Definitions: Walk-In

Walk-In Quality - The quality of service provided to Walk-In customers as determined through anonymous visitations to a sample of Walk-In sites

Total Walk-In Contacts - The total number of taxpayers who come into IRS offices to receive tax assistance or request tax forms

Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Examination

- **About Examination:** Examination administers a nationwide audit program involving the selection and examination of all types of Federal tax returns (except exempt organization and alcohol, tobacco, and firearms) to determine correct liabilities of taxpayers.
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Recommended Examination Balanced Measures

	BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY (VOLUME/MIX)		
MEASURE	<ul style="list-style-type: none"> • Quality Score • % Cases Overage 	<ul style="list-style-type: none"> • Number of returns closed (by income category) • Customer Outreach (TBD) 	<ul style="list-style-type: none"> • Customer Satisfaction Survey Score 	<ul style="list-style-type: none"> • Employee Satisfaction Survey Score

Examination Balanced Measures Definitions

Field and Office Examination Quality - The average quality score of a sample of closed Examination cases reviewed using an established set of quality standards

Percentage of Cases Overage - Percent of Examination cases in process (status) for a period longer than 6 months (Office Audit) or 9 months (General Program Examination).

Number of Returns Closed by Income Category - Number of returns closed in the following categories: Individual < \$100K, Individual > \$100K, Individual with Schedule C or F, Corporations < \$10M, Corporations \geq \$10M

Customer Outreach – TBD

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Large and Mid-Size Business

- **About Large and Mid-Size Business (LMSB) Operating Division:** The Large and Mid-Size Business operating division (with national headquarters in Washington D.C.) will serve taxpayers with the most complex tax issues. The LMSB will be responsible to the needs of taxpayers in a global environment by applying innovative approaches to customer service and compliance. The LMSB operating division will be aligned by industry, not geography: Financial Services and Health Care; Retailers, Food, and Pharmaceuticals; Natural Resources; Communications, Technology, and Media; Manufacturing , Construction, and Transportation.

In brief: LMSB is

- Corporations, S corporations, and partnerships with more than \$5 million in assets.
 - Pay \$466 billion in taxes.
 - 10% examined /year
 - Largest businesses deal with the IRS continuously
 - In-house tax organizations
 - Tax law interpretation, accounting, and regulatory issues, some with international dimensions.
- **About IRS Balanced Measurement System:** : The IRS Balanced Measurement System provides a means to:
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Recommended Balanced Measures for LMSB Operating Unit

BUSINESS				
QUALITY		QUANTITY	CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
Team Casework	Team Quality Score # of Months from File Date to Closure	# of Cases Closed Direct Staff Years Applied Total Direct Outreach Staff Years Applied # Alternative Dispute Resolutions	Transactional or Relationship Customer Satisfaction Survey Score	<div>↑</div> Employee Satisfaction Survey Score <div>↓</div>
Non-team Casework	Non-Team Quality Score # of Months from File Date to Closure	# of Returns Closed Direct Staff Years Applied Total Direct Outreach Staff Years Applied # Alternative Dispute Resolutions	Transactional Customer Satisfaction Survey Score	

LMSB Balanced Measures Definitions

Quality Score -

Non-team: The average score of a sample of closed cases reviewed using an established set of quality standards

Team: The average score of a sample of cases reviewed at pre-determined stages in the examination process using an established set of quality standards

Number of Months from File Date to Closure - The average number of months to completion of the examination process

Total Number of Returns/Cases Closed -

Non-team: A count of the number of return closures for a given time period

Team: A count of the number of case closures for a given time period

Direct Staff Years Applied - The total number of staff years applied to direct examination during a given time period

Total Direct Outreach Staff Years Applied - The total number of staff years applied to issue-based outreach activities during a given time period

Number of Alternative Dispute Resolutions - The number of issues resolved using Alternative Dispute Resolution techniques

Customer Satisfaction Survey Score -

Non-team: Average overall level of customer satisfaction as determined through the use of transactional surveys

Team: Average overall level of customer satisfaction as determined through the use of transactional and/or relationship surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Taxpayer Advocate Service

- **About Taxpayer Advocate Service:** Taxpayer Advocate Service provides an independent advocate within the IRS ensuring that the individual interests of the taxpayers are represented in all aspects of the policies and procedures of the IRS.
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Recommended Taxpayer Advocate Service Balanced Measures

	BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY		
Casework	Casework Quality Index (CQI) Cycle Time	Closed Cases Hours/Resources Spent on Outreach vs. Plan Outreach Effectiveness / Results	Customer Satisfaction Survey Score Operating Division Taxpayer Advocate (ODTA) Internal Customer Satisfaction Survey (TBD)	Employee Satisfaction Survey Score

Taxpayer Advocate Service Balanced Measures Definitions

Casework Quality Index - The average quality score of a sample of closed TAS cases reviewed using an established set of customer service standards

Cycle Time - Average duration (TAS received date to TAS closed date) of all cases worked in TAS as closed on TAMIS

Closed Cases - All cases worked in TAS as closed on TAMIS

Hours/Resources Spent on Outreach vs. Plan - A comparison of planned versus actual outreach hours as outlined in the Local Taxpayer Advocate plans

Outreach Effectiveness/Results - A measure of effectiveness to assess whether external outreach efforts are achieving the desired outcome

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Operating Division Taxpayer Advocate (ODTA) Internal Customer Satisfaction Survey (TBD) – A measure to determine the effectiveness and value of the relationship between the Operating Division Taxpayer Advocate and the Operating Division.

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Tax Exempt/Government Entities

- **About Tax Exempt/Government Entities:** Tax Exempt and Government Entities (TE/GE) operating divisions will serve the needs of three very distinct segments: employee plans, exempt organizations and government entities.

Tax Exempt/Government Entities in brief:

- Employee plans: Over 1 million private and public retirement plans -- \$4.1 trillion in assets.
- Exempt organizations: More than 1.5 million tax exempt organizations, including about 350,000 religious organizations. Assets: \$1.3 trillion.
- Government entities: Includes 273,000 outstanding tax exempt bond issuance with a total value of \$1.3 trillion, 86,000 federal, state, and local entities and 559 federally-recognized Indian tribes.

The TE/GE operating division was designed with emphasis on several key success factors:







- Understanding the customer.
- End-to-end accountability.
- Balanced performance measures.
- Informed employees, empowered to make decisions.
- New and enhanced technologies to meet customer needs.
- Open, honest, and clear lines of communication.

- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
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Recommended Tax Exempt/Government Entities Balanced Measures

	BUSINESS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY		
General Program Examinations	 TEQMS Case Quality Review Score	Number of Returns Closed by Major Category Outreach	 Customer Satisfaction Survey Score	 Employee Satisfaction Survey Score
Field Determination		Cases Closed Outreach		
CEP Examinations		Time Applied Outreach		

*NOTE: Additional measures work yet to be done for CEP, Customer Account Services, and Government

Tax Exempt/Government Entities Balanced Measures Definitions

Tax Exempt Quality Measurement System (TEQMS) Case Quality Review Score - The average score of a sample of closed cases reviewed using an established set of quality standards

Cycle Time - Average duration of time (from date of first taxpayer contact to return closing date) required to complete an examination

Number of Returns Closed by Major Category in General Program Examinations - Count of cases closed

Cases Closed - Number of Field Office Determination applications closed

Time Applied - Number of hours applied to CEP casework

Outreach - Number of hours applied to outreach activities

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys (relationship surveys being considered for CEP Examinations)

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

Recommended Balanced Measures Available for Your Comment:

Criminal Investigation

- **About Criminal Investigation:** Criminal Investigation serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.
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Recommended Criminal Investigation Balanced Measures

BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY		

Measures	Quality Score	Number of Investigations Completed By Major Program Area	Annual Satisfaction Survey(s)	Employee Satisfaction Survey Score
		<ul style="list-style-type: none"> - Legal Income Tax Crimes - Illegal Income Financial Crimes - Narcotics Related Financial Crimes 	<ul style="list-style-type: none"> - US Attorneys - Investigation - Litigation 	
		Outreach <ul style="list-style-type: none"> - Time/resources spent on outreach activities 	Transactional or Periodic Surveys to Operating Divisions <ul style="list-style-type: none"> - LMSB - SBSE - TE/GE - W&I 	

Criminal Investigation Balanced Measures Definitions

Quality Score - A quality score for non-prosecution cases is based on a review of discontinued and declined cases. Prosecution cases will not be part of the quality score measure.

NOTE: Quality measures of criminal enforcement actions pose difficult issues for federal law enforcement generally. CI's principle concern is to avoid creating any sort of measure that potentially places a premium on prosecutions and/or that in any way implies that a non-prosecution result (either by IRS-CI or DOJ) is a bad result. Despite considering numerous options, we failed to devise a measure that could not be attacked as carrying such an implicit notion. In addition, the current and proposed numerous reviews of prosecution case¹, the potential for unnecessary complications/discovery issues for ongoing trials, the lack of timeliness and failure to align to the work process in assigning a quality score post-adjudication, and the limited added value in contrast to the additional resources needed are additional factors supporting the exclusion of prosecution cases from the balanced measures quality score. In consideration of these factors and because the Balanced Measure's concept does not necessarily require a quality measure that aligns directly with all components of an existing quantity measure, CI is not recommending a review of prosecution cases for purposes of a quality score under the Balanced Measurement System. CI's proposed quality score is based on a review of all non-prosecution cases – discontinued investigations and declined cases. CI will develop a review process to address acquittals for learning purposes, but outside of the formal balanced measures program.

Quantity

Number of Investigations Completed By Major Program Area (Legal Income Tax Crimes, Illegal Income Financial Crimes, Narcotics Related Financial Crimes) – Count of total number of subject investigations completed by major program areas. An investigation will be considered completed at the time a final recommendation for disposition is made. Dispositions will include referrals to US Attorney or Department of Justice Tax Division; or when no criminal action is recommended, to operating divisions or to files.

Outreach (time/resources spent on outreach activities) – Any proactive education, assistance, or marketing activity designed to provide or enhance the quality of service to customers. Qualifying activities will include, but not limited

¹ Centralized Case Review : Group Manager; ASAC/SAC, District Counsel, Department of Justice, Tax Division (DOJ-Tax) (Tax Cases only), United States Attorney 's Office (USAO); Defense Counsel; Judge; Jury

to, assistance to financial institutions regarding adherence to regulations and education of preparer community regarding the identification of questionable filers.

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys.

- **US Attorneys (Investigation and Litigation):** Annual survey administered to the respective US Attorney's offices (USAO) as a vehicle through which US Attorney's Office can provide feedback on current successes and weaknesses/problems relating to investigations and litigation assistance.
- **Operating Divisions(Large and Mid-Size Business (LMSB), Small Business and Self-Employed (SBSE), Tax Exempt and Government Entities (TE/GE), and Wage and Investment (W&I):** The CI customer satisfaction survey is a vehicle through which Operating Divisions can provide feedback on current successes and weaknesses/problems.

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job.

Information Systems





About Information Systems: Mission Statement: A team of professionals, customer focused, who provide quality products and services to deliver the business vision of the IRS.

- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
 - Communicate organizational priorities, and better define what we need to focus upon as an organization.
 - Guide and motivate performance, and establish a linkage between performance goals and the organizational objectives.
 - Obtain feedback that will help us ascertain how well we are doing in meeting customer and stakeholder expectations and identify areas for improvement.

The IRS will assess organizational performance through the Balanced Measurement System, which focuses on improving performance in Customer Satisfaction, Employee Satisfaction, and Business Results. Manager performance evaluations will link organizational and individual performance by emphasizing specific actions taken to meet the Service's goals (Service to Each, Service to All, and Productivity through a Quality Work Environment) and core values of leadership, employee satisfaction, customer satisfaction, business results, and equal opportunity.

- **Please send comments about the balanced measures and requests for more information to:**
e-mail: balanced.measures@irs.gov or write to Internal Revenue Service, Office of Organizational Performance Management, C:DO:OPME Room 1136 , 1111 Constitution Avenue N.W. , Washington DC 20224.

Recommended Information Systems Balanced Measures

BUSINESS RESULTS				
QUALITY		QUANTITY	CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
User Support	<ul style="list-style-type: none"> • Average Issue Resolution Time by Type and Priority • Quality of Desktop Modification by Desktop Type • % of Issues Reopened by Type and Priority 	<ul style="list-style-type: none"> • # of Issues Resolved by Type and Priority • # of Desktop Users Supported by Desktop Type • # of Desktop Modifications Completed by Desktop Type 	 IS End User Satisfaction Survey	 Employee Satisfaction Survey Score
Data Access & Communication	<ul style="list-style-type: none"> • % Systems Availability • Systems Response time by System and Transaction Type 	<ul style="list-style-type: none"> • # of Hours of Availability by System • # Transactions Processed by System 		
Applications	<ul style="list-style-type: none"> • Average RIS Response Time Categorized by RIS Complexity • Systems Delivery Commitments Met • % Systems Data Integrity 	<ul style="list-style-type: none"> • # of RISs Analyzed, Categorized by Complexity • # of Requirements Delivered by Complexity • # of Systems Supported by Size 		

Information Systems Balanced Measures Definitions¹

Average Issue Resolution Time by Type and Priority - Average amount of time required to close a call to the HELP Desk

Quality of Desktop Modification by Desktop Type - The number of changes completed as requested divided by the total number of changes requested reported by operating unit, time period and desktop category

% of Issues Reopened by Type and Priority - The percentage of closed Help Desk issues that are reopened due to incompleteness or inaccuracy of the initial/prior solution.

% Systems Availability - End-to-end access to applications during time periods defined by the operating units

Systems Response Time by System and Transaction Type - End time minus start time aggregated by operating unit, time, system and transaction type.

Average RIS Response Time Categorized by RIS Complexity - Overall responsiveness to customer service requests grouped by complexity of features and capabilities requested

Systems Delivery Commitments Met - The number of function points per RIS by application or project team and number of production defects per function point by severity or by priority codes by project

% Systems Data Integrity -- The number of physical data source matches corresponding to data entered into a given system based on sampling representative data from the systems

of Issues Resolved by Type and Priority - The total number of Help Desk issues by level of importance closed during a period

of Desktop Users Supported by Desktop Type - A count of the number of desktop users supported by operating unit, time period, and desktop category

of Desktop Modifications Completed by Desktop Type - A count of the number of desktop modifications completed by operating unit, time period, and desktop category

of Hours of Availability by System - The hours of availability for each system is based on the user's end-to-end perception of availability

of Transactions Processed by System - A count of the total number of transactions processed across all computing platforms by operating unit, time period, and system type

of RISs Analyzed, Categorized by Complexity - Provides a key indicator into understanding the customer level of demand for IS services

of Requirements Delivered by Complexity - The total number of requirements delivered for each operating unit by time period

of Systems Supported by Size - The number of systems sized by the functionality contained in all system subcomponents and aggregated by operating unit, time period, and systems tier

IS End User Satisfaction Survey - Average overall level of customer satisfaction as determined through the use of periodic surveys

Employee Satisfaction Score - A measure of IS employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

¹The IS Balanced Measures definitions are being validated and are subject to change.

Submission Processing

About Submission Processing: The Submission Processing mission is to receive, process and archive paper tax and information returns and supplemental documents; issue taxpayer notices; process refunds; and account for all tax revenues.

- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
 - Communicate organizational priorities, and better define what we need to focus upon as an organization.
 - Guide and motivate performance, and establish a linkage between performance goals and the organizational objectives.
 - Obtain feedback that will help us ascertain how well we are doing in meeting customer and stakeholder expectations and identify areas for improvement.

The IRS will assess organizational performance through the Balanced Measurement System, which focuses on improving performance in Customer Satisfaction, Employee Satisfaction, and Business Results. Manager performance evaluations will link organizational and individual performance by emphasizing specific actions taken to meet the Service's goals (Service to Each, Service to All, and Productivity through a Quality Work Environment) and core values of leadership, employee satisfaction, customer satisfaction, business results, and equal opportunity.

- **Please send comments and requests for more information to:** e-mail: balanced.measures@irs.gov or write to Internal Revenue Service, Office of Organizational Performance Management, C:DO:OPME Room 1136 , 1111 Constitution Avenue N.W. ,Washington DC 20224.

Recommended Submission Processing Balanced Measures

BUSINESS RESULTS			CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY (VOLUME/MIX)			
MEASURE	<ul style="list-style-type: none">• Timeliness<ul style="list-style-type: none">• Refund• Refund Interest• Deposit• Accuracy<ul style="list-style-type: none">• Refund• Deposit• Notice• Letter	<ul style="list-style-type: none">• Submission Processing Productivity	<ul style="list-style-type: none">• Notice/Letter Recipient Survey Score	<ul style="list-style-type: none">• Employee Satisfaction Survey Score

Submission Processing Balanced Measures Definitions

Refund Timeliness - Percentage of refunds issues to the taxpayer within 40 days after the postmark date

Refund Interest - The amount of refund interest paid for each \$1 billion of refunds issued

Deposit Timeliness - The opportunity cost of the money received by the IRS but not deposited in the bank by the next day per \$1 billion of deposits

Refund Accuracy- Percentage of refunds with error caused by IRS

Deposit Accuracy- Percentage of payments applied incorrectly to taxpayer accounts

Notice Accuracy - Percentage of incorrect master file notices issued by Submission Processing to taxpayers

Letter Accuracy - Percentage of incorrect letters issued by Submission Processing to taxpayers

Productivity - A weighted measure of returns processed per staff year expended

Customer Satisfaction Survey Score - Average overall level of customer satisfaction as determined through the use of transactional surveys

Employee Satisfaction Survey Score - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job